

County of San Diego
Revised: May 15, 2001
Reviewed: Spring 2003

ASSISTANT FINANCE AUDITOR
ASSOCIATE FINANCE AUDITOR
SENIOR FINANCE AUDITOR

CLASS NO. 002551
CLASS NO. 002552
CLASS NO. 002553

DEFINITION:

To perform financial, contract, and information system audits and studies of county departments, functions, and programs, and prepares reports on findings and make recommendations, and to perform related work.

DISTINGUISHING CHARACTERISTICS:

The Finance Auditor class series is a professional auditor series allocated only to the department of the Auditor and Controller. Finance Auditors are responsible for financial and compliance audits of county departments, special districts and county contractors. The Finance Auditor series differs from the Performance Auditor series in that the Finance Auditors are responsible for auditing the finances and verifying accountability for the various functions and programs within a department, and the Performance Auditors are responsible for auditing the processes associated with those functions and programs within a department.

Assistant Finance Auditor: This is the entry-level class. Under immediate supervision, this class assists with financial, contract, and information systems audits and studies of County departments, functions, and programs. As incumbents gain experience they are given work of greater difficulty with less direct supervision.

Associate Finance Auditor: This is the journey-level class. Under general supervision, this class is responsible for the most difficult and complex financial, contract, and information systems audits and studies of County departments, functions, and programs.

Senior Finance Auditor: This is the lead-level. Under direction, this class plans, leads and conducts difficult and complex financial, contract, and information systems audits and studies of county departments, functions, and programs. This class differs from the next higher class, Financial Audits Manager, in that the latter is a section chief responsible for audit activities of multiple units.

EXAMPLES OF DUTIES:

Audits finances related to functions and activities of county departments and programs to determine accountability and cost effectiveness; prepares work papers for all audit planning, surveys, audit testing, and environmental conditions affecting an audit; prepares written reports and make recommendations to improve fiscal impact within the department; conducts oral and visual presentations; analyzes and reviews the internal controls of cost centers within a department; conducts field studies of programs or specific departmental functions; and consults with accounting personnel on a variety of fiscal and operational matters.

Senior Finance Auditor: All of the duties listed above and leads a team of finance auditors on highly complex audits; provides technical guidance and training to subordinate auditors and staff; monitors audit progress and work paper production; plans and directs audit surveys; makes presentations of audit findings to executive management; controls audit budget of assigned projects; performs quality assurance of audits.

MINIMUM QUALIFICATIONS:

Knowledge Level: T = Thorough; G = General; -- = Not Applicable

Classification Level: I = Assistant Finance Auditor
II = Associate Finance Auditor
III = Senior Finance Auditor

Knowledge of:

<u>I</u>	<u>II</u>	<u>III</u>	
-----------------	------------------	-------------------	--

T	T	T	Governmental Accepted Accounting Standards (G.A.A.S.) and Generally Accepted Accounting Principles (G.A.A.P.).
T	T	T	Professional auditing standards recognized by the U.S. Controller General and by the Institute of Internal Auditors.
T	T	T	Program evaluation processes and methods.
G	T	T	Management principles and practices applicable to government functions, programs, and processes.
G	T	T	Fiscal improvement methodologies.
G	G	T	Fiscal audit methodology.
G	G	T	Project management and quality assurance techniques.
--	G	T	Policy/procedure formulation and implementation.
--	--	G	General Management System in principle and in practice.

Skills and Abilities to:

The following skills and abilities apply to all classes:

- Communicate effectively, both orally and in writing, to present technical information to a wide variety of individuals and groups.
- Establish and maintain effective working relationships with departments, special districts, and independent agencies.
- Interpret and apply legal and administrative codes to audit matters.
- Prepare clear and concise reports for executive management, public officials, investigative bodies, and the general public.

Senior Finance Auditor (in addition to the above):

- Lead highly complex auditing projects.
- Plan, direct, and coordinate multiple audit projects.
- Provide technical guidance and training to others.
- Time management for specific projects.

EDUCATION/EXPERIENCE:

Education, training and/or experience, which clearly demonstrate the possession of the knowledge and skills, stated above. Example of such education and experience are a Bachelor's degree in accounting, finance, business administration or closely related field; AND,

Assistant Finance Auditor:

1. One (1) year of financial, contract, or information systems audit experience.

Associate Finance Auditor:

1. Two (2) years of experience as an Assistant Finance Auditor in the County of San Diego; OR,
2. Three (3) years of financial, contract, or information systems audit experience.

Senior Finance Auditor:

1. Two (2) years of experience as an Associate Finance Auditor in the County of San Diego; OR,
2. Five (5) years of financial, contract, or information systems audit experience.

Note: Additional years of experience as described above may substitute for the education requirement on a year-for-year basis; OR, completion of appropriate course work from an accredited college or university may substitute for the experience requirement on a year-for-year basis. This applies to all the classes listed in this specification.

SPECIAL NOTES, LICENSES, OR REQUIREMENTS:**License:**

A valid California Class C driver's license is required at time of appointment or the ability to arrange transportation for field travel. Employees in this class may be required to use their own personal vehicle.

Certification:

Possession of a Certified Public Accountant (C.P.A.), Certified Internal Auditor (C.I.A.), or Certified Information Systems Auditor (C.I.S.A.) certificate is desirable.

Probationary Period:

Incumbents appointed to permanent positions in this class shall serve a probationary period of 12 months (Civil Service Rule 4.2.5).